

Department of Workforce Development Division of Workforce Solutions Bureau of Child Support

Table of Contents

ΙT	HE WISCONSIN CHILD SUPPORT PROGRAM		1
II N	NEW HIRE REPORTING		1
1.	Overview		
2.	New Hire Reporting Definitions		
3.	REPORTING FORMATS		
4.	REPORTING OPTIONS FOR MULTI-STATE EMPLOYERS		
5.	FREQUENTLY ASKED QUESTIONS ABOUT NEW HIRE REPORTING		
	INCOME WITHHOLDING		6
1.	Overview		
2.	EMPLOYERS' COSTS AND CHARGES FOR INCOME WITHHOLDING		
3.	NOTIFYING EMPLOYERS		
4.	INCOME DEFINITIONS		
5.	WITHHOLDING AMOUNTS		
6. -	WITHHOLDING LIMITS		
7.	SPECIAL FORM AND PROCEDURES FOR WITHHOLDING R&D FEES	_	
8.	QUESTIONS AND ANSWERS ABOUT R&D FEE WITHHOLDING		
	SUPPORT PAYMENT PROCESSING		10
1.	Ways to Pay		
2.	MAILING YOUR PAYMENTS		
3.	REQUIRED INFORMATION		
4.	WITHHOLDING LIST CHANGES COUPON		
5.	COMMONLY ASKED QUESTIONS		
6.	MORE INFORMATION		
V	MEDICAL INSURANCE		12
1.	ORDER TO INCLUDE THE CHILDREN IN THE INSURANCE PROGRAM		
2.	ORDER TO PAY THE PREMIUM		
3.	ORDER TO PAY ADDITIONAL AMOUNT		
4.	FEES		
5.	WITHHOLDING LIMITS FOR MEDICAL SUPPORT		
VI	INCOME WITHHOLDING NOTICES FROM OTHER STATES		14
1.	OVERVIEW		
2.	MAILING YOUR PAYMENTS TO OTHER STATES		
3.	CCPA AND ORDERS/NOTICES FROM OTHER STATES	14	
VII	OTHER EMPLOYER RESPONSIBILITIES		15
1.	TERMINATION NOTIFICATION	15	
2.	EMPLOYER LIABILITY	15	
3.	DISCRIMINATION PROHIBITED	15	
4.	PROVIDING EMPLOYEE INFORMATION	15	
VIII	LOCAL CHILD SUPPORT AGENCIES		16
ΙX	STATUTES		21
	CHILD SUPPORT PUBLICATIONS		
ΧI	INCOME WITHHOLDING CALCULATIONS		23
Α.	CALCULATIONS FOR PERCENTAGE ORDERS		
В.			
<u> </u>			

I The Wisconsin Child Support Program

Wisconsin's Child Support Program helps children receive the financial support they need and deserve from both their parents. The program succeeds because of cooperation between federal, state, and local public agencies working in partnership with the private sector. Wisconsin's employers are important partners in the child support program and play an essential role in our continuing efforts to improve conditions for the children in our state.

The child support program (also known as the IV-D program) was created in 1975 by title IV-D of the federal Social Security Act to ensure that support orders are established and enforced for children living apart from one or both parents.

The Wisconsin Department of Workforce Development (DWD) manages the child support program statewide. The 71 county and three tribal child support agencies provide direct services to you and other child support program customers. (See pages 16 - 20 for a complete listing of the child support agencies.)

II New Hire Reporting

1. Overview

New Hire reporting is the process by which employers report information about newly hired employees to assist the Department of Workforce Development in locating parents with child support obligations. New Hire information is shared with the national directory of New Hires to expand child support collection activity nationwide.

Federal law requires all employers to report employees who are newly hired, who are rehired or who return to work after a separation of employment.

For every newly hired or rehired employee, employers must submit a report that contains the following information:

- Employee name
- Employee Social Security number
- Employee address
- Employee date of birth
- Employee first day of work
- Employer name
- Employer payroll mailing address *
- Employer Federal Employer Identification Number (FEIN)

^{*} This address will also be used to send income withholding notices/orders to employers.

2. New Hire Reporting Definitions

An **employee** is any individual who performs services for an employer and is considered an employee for purposes of federal income tax withholding.

An **employer** is any individual, government agency, or labor organization who has the right to exercise direction and control over an individual performing services, and has control of the payment of the employee's wages.

A New Hire is defined as:

- Any individual reporting to work with an employer for the first time
- Any individual returning to work after an absence of more than 90 days
- Any individual rehired after an absence of more than 90 days

There are no exceptions for reporting based on the employee's age or total wages earned.

3. Reporting Formats

Employers may choose to submit New Hire reports via the Internet, electronically, on paper or by telephone.

Please note: the employer address submitted in any of these formats will automatically be used for mailing child support documents including income withholding notices/orders.

Internet Reporting

A secure Internet web site for submitting reports is available. The New Hire web site includes a link to the reporting web page at www.dwd.state.wi.us/uinh.

• Electronic Reporting

Electronic reports are strongly encouraged for their accuracy and efficient processing. You may submit electronic reports over the Internet, or on diskette or magnetic tape, using Wisconsin's electronic file layout. Employers reporting electronically must report at least twice per month.

Electronic specifications can be obtained by calling the New Hire inquiry line (1-888-300-4473) or by visiting www.dwd.state.wi.us/uinh.

Note: Multi-state employers who choose to report to a single state must submit New Hire information in an electronic format. Report only the information required by the state you have selected.

Paper Reporting

If you will be faxing or mailing paper reports, you may send a copy of the employee's WT-4 form, the Wisconsin employee's withholding exemption certificate. The WT-4 was revised to include information needed for New Hire and eliminate the need for employers to complete a separate form. A copy of the WT-4 is available on the Internet at www.dwd.state.wi.us/uinh, or by mail or Fax from the toll free inquiry line at 1-888-300-4473. The New Hire mailing address and toll free Fax number are printed on the form.

A copy of the federal WT-4 or a printed list that includes all the required information (see page 1) will be accepted.

Paper reports are due within 20 days after the employee's first day of work.

Telephone Reporting

You may report New Hire information by telephone by calling the New Hire inquiry line at 1-888-300-4473. Select "report a New Hire by phone" from the electronic menu. Be sure to have all your information ready when you make your call.

If you need more information, visit the New Hire web site at www.dwd.state.wi.us/uinh or call the toll free inquiry line at 1-888-300-Hire (4473). General information is available 24 hours per day. Specialists are available to take your calls Monday through Friday, 8:00 am until 4:00 pm (CST). Questions and comments may also be sent to newhire@dwd.state.wi.us.

4. Reporting Options for Multi-State Employers

If you are an employer with employees in more than one state, you may choose from two reporting options.

- 1. Report newly hired employees to the states in which they are working, following the requirements established by each state.
- or
 - 2. Report all newly hired employees to one state, regardless of where the employees work. You must have at least one employee working in the state you choose. Reports must be filed in an electronic format and contain only the information required by the state you choose.

Multi-state employers who report to one state must notify the secretary of the federal Department of Health and Human Services, in writing, which state has been selected for New Hire reporting. Employers may use the Internet to submit notification on-line, or download and print an optional employer notification form from www.dwd.state.wi.us/uinh/multi.htm. Reporting forms are also available by return Fax by calling toll free 1-888-300-4473.

Written notification should include a minimum of the employer's name and address. The following optional information would be helpful:

- Federal Employer Identification Number (FEIN)
- Employer phone number
- States in which your company hires employees
- Corporate point of contact for clarification of data
- Mail notification to:

Department of Health and Human Services Multistate Employer Registration Office of Child Support Enforcement Box 509 Randallstown, MD 21133

5. Frequently Asked Questions about New Hire Reporting

Q When is an individual considered to be "hired?" Is it when the offer of employment is made, or when the person actually reports for work?

A An individual is considered a "newly hired employee" on the first day he or she performs wage-earning services. Someone who is offered and accepts a job but never reports for work should not be reported as a New Hire.

Q What do I report as the "date of hire?" The date I offered the job, or the date the person shows up to work?

A The date of hire is the first day the employee performs wage-earning services.

Q Do I need to report rehired employees?

A Yes, if they have gone 90 or more days without pay and return to work, they must be reported as a New Hire.

Q Can I enter a hire date that is in the future?

A No. You should report employees only after they have actually performed wage-earning services, since a person may accept a job and end up never reporting for work.

Q How do I show the date of hire on the WT-4?

A The date of hire is the first day the employee reports for work. The most recent revision of the WT-4 added a field to report the date of hire. Download the WT-4 forms at www.dor.state.wi.us/forms/with/w-204.pdf or call Wisconsin's New Hire toll free 888-300-4473 to request a copy by return Fax.

If you use an older version of the WT-4, we will use the date the employee signed the form as the date of hire. If this is different than the actual hire date, employers may want to indicate the correct hire date anywhere on the WT-4.

Q Do I need to submit New Hire information for an employee that is hired as a temporary employee? **A** Yes, you need to submit a New Hire report for any employee that you pay directly, even if it is only for one day. However, if you use temporary employees from an employment agency, but they are paid by the employment agency, do not report those employees.

Q Do I have to let Wisconsin's New Hire know when I terminate an employee?

A No. Employers are not required to submit a New Hire report when an employee is terminated. Reports are only required when the employee is hired.

Q I'm not sure if I have reported one of our new employees. How can I find out the names of employees I have already reported?

A Employers that report by Internet at www.newhire-usa.com/wi/ have the ability to review a list of employees reported within the previous year. Only reports submitted by Internet will appear on this list. If you do not currently use Internet reporting, call toll free 888-300-4473 for assistance.

Q How can I report my New Hires electronically if my payroll software won't produce files in your fixed length format?

A Wisconsin's Internet reporting site http://www.newhire-usa.com/wi/ has recently been upgraded to accept files in a comma-delimited format. The site converts your file into the required fixed-length format. This feature is only available to employers submitting files through our web site. Employers choosing to report on magnetic tape or diskette may call us toll free 888-300-4473 for assistance.

Q Is it possible to submit a test file after registering to report electronically, to verify our file layout?

A Yes, send a test file as an email attachment to questionswi@newhire-usa.com.

Q Do I have to report regularly, even when I don't hire anyone?

A No. Reports are required only after an employee is hired. This applies to employers who submit electronic reports twice per month, as well as employers who report on paper.

Q If I start sending reports electronically, do I always need to file my reports electronically?

A No. You may choose whatever reporting method works best for you. You may want to report a large volume of hires electronically, and an occasional hire on the Wisconsin WT-4 form (or equivalent).

Q Are all employers required to report New Hire information?

A Yes. All employers with a federal identification number (FEIN) are required to report New Hire information.

Q How do we report New Hires if we do not have a FEIN yet? How soon after obtaining a FEIN must we report new employees?

A You can wait for your FEIN to report new employees. You should report your new employees within 10 days of receiving your FEIN.

Q Does submitting a New Hire report trigger the establishment of an unemployment insurance account?

A No. You must contact unemployment directly to establish an employer account.

Q Can I use the same password for New Hire as I use for quarterly wage reports or do I need to sign up for New Hire and obtain a different password?

A You must sign up for New Hire separately from the wage reporting system. When you do so, you will be issued a password. You may change that password to match your quarterly wage password.

Q What happens after a New Hire is reported?

A Information is stored on the state directory of New Hires, and used to locate parents for child support enforcement action. If there is a support order on file in Wisconsin, the employer may be issued a notice to withhold child support from the employee's wages. Information in the state directory will also be used to detect fraud and prevent benefit overpayments in unemployment insurance, workers compensation and public assistance programs.

Q What should I do if I make a mistake on the employee information, and I've already submitted it?
 A Resubmit the employee with the correct information. We'll replace the first entry with the new entry when we process the file. Please note that both submissions will appear on the history screen.

Q If an employee lives in Minnesota, but works in Wisconsin, to what state do I submit the New Hire report?

A New Hire reports are submitted to the state in which the employee works. In this example, the New Hire report would go to Wisconsin. However, employers with employees working in more than one state have other reporting options. For more information please refer to Wisconsin's New Hire Multi-state employer information at www.dwd.state.wi.us/uinh/multi.htm.

Q What if a parent has taken a job out of state?

A Federal law requires all states to transmit information from state directories to the national directory of New Hires. This expands enforcement action nationwide and enables states to locate parents working in another state.

Q Is New Hire information kept confidential?

A Security and privacy of New Hire data are important issues for everyone involved. Both state and federal laws restrict access to New Hire information. Only authorized persons involved in the administration of child support enforcement, Temporary Assistance for Needy Families (TANF), unemployment insurance, employment security, revenue, workers compensation and Social Security Administration programs may access New Hire data.

Q How do I enter the employee's date of birth when it's a violation of the Age Discrimination in Employment Act (ADEA) to ask for their date of birth?

A It is only a violation to discriminate against employees based on age and therefore would not be prudent to ask for date of birth as part of the selection process. However, once you have hired the employee, you can gather this information for reporting purposes.

Q Is the date of birth a required entry on-line?

A No, if you leave the date of birth blank, you'll receive a message that asks you to enter the date of birth. If you leave it blank and click on "submit" again, the record will go through. We strongly encourage you to enter this information if you have it, to help us verify that we have the correct person when verifying our data.

Q On the paper form (WT-4), it requires the number of exemptions. On-line, you do not. If a New Hire would have an exemption, can we still file on-line or do we have to file the paper version? **A** Yes. The exemption information is to be used only for payroll withholding purposes. New Hire needs only the information requested on-line.

Q If I am a multi-state employer and choose to report all my employees to Wisconsin, do I need to include information required by the other states?

A No. Report only the information required by Wisconsin. You do not need to report any additional elements required by the other states in which you have employees.

Q What is the due date for reports filed by telephone?

A Reports filed by telephone are not considered electronic reports. The due date is the same as paper reports, which is within 20 days after the employee starts work.

Additional questions - if you need more information, you may call Wisconsin's New Hire toll free inquiry line 888-300-Hire (4473). Specialists are available to take your calls Monday through Friday 8:00 am until 4:00 pm (CST). You may also email your questions to questionswi@newhire-usa.com.

III Income Withholding

1. Overview

An important component of the Wisconsin Child Support Program is the state statutory requirement that all orders for child support, maintenance, and family support include a provision for immediate income withholding by the payer's employer. (The court may make an exception if income withholding would cause the payer irreparable harm.) Income withholding is required whether or not the individual is delinquent in making payments. A court order for child support constitutes an assignment to the agency designated to receive payments of all income, including commissions, earnings, salaries, wages, pension benefits, and other money due or to be due in the future. Courts or their designated agents must notify employers of the amount of support to be withheld from income.

Current obligations, past-due support (arrearages), and annual receipt and disbursement fees are subject to income withholding per chapter 767.265, Wis. Stats. (Other statutory references are on page 21.)

Income withholding for child support has priority over any other legal process (e.g., a garnishment) against the same income. However, federal tax levies in effect before receipt of an income withholding notice have priority unless the Internal Revenue Service (IRS) agrees to an alternative priority.

Income withholding orders remain in effect until further notice. You will receive a notice if the terms of an order change, or when the order is no longer in force. You must keep the income withholding order on file and withhold the stated amount whenever the employee receives a paycheck. This applies to all employers, including temporary employment agencies, seasonal employers, and employers that periodically lay off and then rehire employees.

2. Employers' Costs and Charges for Income Withholding

You may deduct a fee from an employee's wages to offset child support withholding costs. You may deduct this fee from the employee's wages, commission check, or other sources of income, but not from the child support payment. The fee does not affect the employee's gross income for calculating child support amounts.

By law, the fee must reflect the actual cost, but may not exceed \$3.00 per withholding. You may charge a separate fee for each incidence of withholding. For example, you may charge separate fees for withholding child support from wages and for withholding child support from a commission payment. You may also charge two separate fees if you withhold child support from an employee for two different families' child support orders from two different states. You may not charge a fee for sending an insurance premium payment to the appropriate provider, but fees are permitted for insurance premium payments sent to the Wisconsin Support Collections Trust Fund.

3. Notifying Employers

You may receive notification to withhold income from:

The Wisconsin court or child support agency that issued the income withholding order.
The county/tribal child support agency, circuit court or family court commissioner will send the
notification by mail or Fax. The notice will tell you when to begin withholding, the amount and
frequency of the withholding, where to send payments, and what to do when the payer leaves
your employment.

- or -

A court or agency in another state. Other states' courts or child support agencies may issue income withholding notices directly to you or to your registered agents in their state. When you receive a notice from another state that there is an income withholding order in effect for an employee, you should provide a copy to the affected employee, and withhold and forward the funds according to the terms of the order/notice. (For more information on orders/notices from other states, see pages 14 - 15.)

Note: the employee has the right to contest the withholding by notifying the child support agency, but you must obey the court notice/order while the appeal is pending, unless directed differently by the court.

4. Income Definitions

Gross income includes all income sources considered gross income under IRS rules, including wages, salaries, tips, commissions and bonuses **before taxes are levied and other deductions are made**. When calculating the child support obligation, gross income includes worker's compensation or other personal injury awards intended to replace income; unemployment compensation; income continuation benefits; Social Security Disability Income (SSDI) payments; voluntary deferred compensation; military allowances and veteran benefits; lottery winnings; and undistributed income of a corporation in which the payer has an ownership interest sufficient to individually exercise control or to access earnings of the business. It also includes employee contributions to any employee benefit program or profit-sharing and voluntary contributions to any pension or retirement account whether or not the account provides for tax deferral or avoidance.

5. Withholding Amounts

Child support obligations may be expressed as a:

- Fixed-dollar amount (e.g., \$50 a week)
- Percentage (e.g., 17% of gross income)
- Combination of a percentage with an additional fixed-dollar amount (see example A-1 on page 23)
- Combination of a percentage with a fixed-dollar amount minimum (see example A-2 on page 23)
- Combination of a percentage with a fixed-dollar amount maximum (see example A-3 on page 23)

6. Withholding Limits

Withholding limitations for employees are stated on their notices to withhold.

You are legally obligated to withhold the amount ordered by the court. The income withholding order/notice you receive may instruct you to limit the amount of withholding to the limits in the federal Consumer Credit Protection Act (CCPA). If you cannot withhold the ordered amount in full because the withholding would exceed the CCPA limit, withhold the amount up to the CCPA limit, notify the agency listed on the withholding order/notice, and, as always, include the amount of the employee's gross income. The employee will still be responsible for any difference between the CCPA limitations and the court orders and may voluntarily agree to have the full amount withheld. CCPA limitations are:

- 50% of disposable* income if an employee has a second family
- 55% of disposable* income if an employee has a second family and has arrearages that are 12 or more weeks overdue
- 60% of disposable* income if an employee has no second family
- 65% of disposable* income if an employee has no second family and has arrearages that are 12 or more weeks overdue
- * Disposable income is that part of the earnings of the employee remaining after deduction of federal, state, and local withholding taxes, and social security taxes. Deductions for Individual Retirement Accounts (IRAs), medical expense accounts, etc., do not reduce disposable income.

If your employee has one or more Wisconsin child support income withholding notice/order, only withhold up to the applicable CCPA limit. If your employee has income withholding notices/orders from more than one state, see the interstate examples C-1 and C-2 on page 25.

7. Special Form and Procedures for Withholding R&D Fees

Periodically, the Wisconsin Department of Workforce Development sends a special notice to employers for their employees who have failed to pay their annual receipt and disbursement (R&D) fees. This notice includes an *R&D Withholding (only)* form. The form is pre-printed with the employee's name, KIDS PIN number, Social Security number and the amount of R&D fee the employer should withhold. The *R&D Withholding* form is different than the usual *Employer Withholding Coupon/List*.

The R&D withholding form and the employer withholding coupon/list are not interchangeable.

For the R&D withholding form -

- Check the "no longer employed" field by the employee's name if appropriate
- Fill in the amount of R&D fees you are withholding for each employee
- Send in this form with one check for the total amount of fees withheld
- Do not include other income withholding payments or coupons/lists with this check or mailing
- Do not use electronic funds transfer (EFT), electronic data interchange or diskette
- Do not list an employee again even if they have more than one support order
- Do not add employees who are not listed
- Make check out to WI SCTF
- Mail to
 - Wisconsin Support Collections Trust Fund (WI SCTF)
 - Box 74400
 - Milwaukee, WI 53274-0400

If you have questions about withholding R&D fees, please call the R&D information line: 414-615-2585

The federal consumer credit protection act (CCPA) limits do impact the R&D withholdings. Withhold for the R&D fees **after** all other support withholdings. Please see R&D fee B-1 and B-2 on page 24. (For more information about the CCPA limits, see page 8.)

8. Questions and Answers about R&D Fee Withholding

Q How often will I get a *R&D* fee withholding form?

A If you have an employee who owes R&D fees, you will receive an income withholding notice for R&D fees up to three times a year (spring, summer and fall).

Q Why do some employees have an R&D fee debt and others don't?

A Some support payers have been paying this fee when due. Some court-ordered debts such as court costs are not charged an R&D fee.

Q Can I recoup my cost of this withholding?

A Yes. Since you are required to write a separate check for the fees, costs up to \$3 are allowed per withholding.

Q When do we have to withhold the R&D fee? Is there a deadline?

A You are required by law to withhold unpaid fees in the next payroll or as soon thereafter as practicable. There must be strong justification for any delay beyond the next payroll.

Q If I cannot withhold the full amount of the R&D fee from this payroll, should I send in the rest with the next payroll?

A No. Submit only the amount of the R&D fee that is allowed under the CCPA limits as shown in R&D Fee examples B1 and B2 on page 24.

Additional questions - if you have additional questions about withholding R&D fees, please call the R&D information line at 414-615-2585.

IV Support Payment Processing

In Wisconsin, the Wisconsin Support Collections Trust Fund (WI SCTF) processes all support and support-related payments.

1. Ways to Pay

Electronic Funds Transfer (EFT)

The Wisconsin Support Collections Trust Fund (WI SCTF) can accept employer remittance for support collections either as a Cash Concentration and Disbursement (CCD) or Corporate Trade Exchange (CTX) formatted file. Call 414-615-2422 for information on file formatting requirements.

Free ET Software

The WI SCTF furnishes free personal computer software to any employer that wishes to remit electronically. Windows 3.1 and a modem are the minimum requirements for using the software. The software is programmed to communicate with Wisconsin's larger financial institutions and is supported by the WI SCTF.

Free Diskette Software

The WI SCTF also provides an easy-to-use, diskette-based software product for remitting payments. Pre-loaded with the employer's withholding list, the employer needs to only make changes and return the diskette, along with the payment, to the

WI SCTF for processing. A new diskette is returned to the employer before the next withholding is due.

Other Electronic Ways to Pay

The WI SCTF can accept a number of Electronic Data Information (EDI) formats including:

- 9-track cartridge tape
- 9-track reel tape
- Diskettes
- File transfer protocol (ftp)

• For information about electronic funds transfer, please

call the WI SCTF at: 414-615-2422

2. Mailing Your Payments

For Wisconsin withholding notices, mail your check (made out to WI SCTF) along with your list/coupon to:

Wisconsin Support Collections Trust Fund (WI SCTF)

Box 74400

Milwaukee, WI 53274-0400

Make sure the check amount equals the total amount on your list/coupon.

3. Required Information

Please check to make sure that your Employer Withholding List/Coupon contains:

Information about your company:

- Company name
- Your company's KIDS Employer ID number

Information about each employee:

- Withholding date the date you withheld the support obligation amount from the employee's wages
- Employee's name first name, middle initial and last name
- Employee's KIDS PIN and SSN
- Payroll frequency the frequency with which you pay employee wages (e.g., weekly, bi-weekly, monthly, etc.)
 - Codes for the frequency types are:

Frequency	Codes
Monthly	1
Semi-monthly	2
Bi-weekly	
Weekly	4
Other	5
(Use "other" for commiss	sions, bonuses, etc.)

- Gross income see page 8 for definition
- Amount withheld the total support amount you withheld from the employee's wages. If an employee has more than one support order, add the amounts together and list the total amount.
- The above items are critical to ensure support payments are distributed correctly if your employee
 has more than one court order or more than one debt.

4. Withholding List Changes Coupon

Complete and return the change list/coupon noting any changes that should be made.

- **If your business address is incorrect**, please indicate this by marking an "x" in the "Address Change" box. Write your correct address on the face of the Employer Withholding List/Coupon.
- If you do not want to receive this list because you plan to generate your own Employer Withholding List/Coupon, mark an "x" in the "Discontinue Lists" box.
- If you currently receive the Employer Withholding List/Coupon for one employee, you should create your own list/coupon for an additional employee. Your list/coupon should include the same required information as the Employer Withholding List/Coupon. See "3. Required Information" above. The following month, you will receive an Employer Withholding List/Coupon that includes both employees' names.
- To add an employee to your employer withholding list/coupon that already includes more than one employee because you received an Income Withholding Notice for an employee whose name is not on the list, add his/her name and the related data (KIDS PIN and SSN) to the "Added Employee Table" in the section labeled "Withholding List Changes Coupon." You must also complete the payroll frequency, gross income, amount withheld and date of withholding for the added employee. Your next month's withholding list/coupon should have the new employee's name and information.
- To remove an employee name from your Employer Withholding List/Coupon, mark an "x" in the "No Longer Employed" box. If known, please write the employee's termination date directly below

the employee's name. Do not remove if the employee is temporarily laid off, receiving worker's compensation/disability or is a seasonal worker and will return next season.

5. Commonly Asked Questions

Q Should I show separate amounts for each obligation for an employee if that employee has more than one income withholding order/notice?

A No, just indicate the total amount withheld for each employee. Do not list an employee twice even if they have more than one obligation or more than one withholding order/notice.

Q What if I don't have the employee's KIDS PIN number or my Employer ID Number? Where do I find it?

A The employee's KIDS PIN Number and your Employer ID Number are on the income withholding notice/order you received. Your Employer ID Number is also on the Employer Withholding List/Coupon. You may call your local child support agency to obtain either number. (See pages 16 - 20.)

Q Why do I have to submit gross income and payroll frequency? Can I submit this information just once?

A Some orders are expressed as a percentage of gross income. To determine if the full amount of support is being paid, the gross income is needed. Gross income is also required so that child support will be paid before any other obligations owed by your employee (e.g., birth costs, unpaid support, and fees). If your employee has more than one court order, the gross income is needed for calculating the support amount for each order. Gross income information is also needed with every payment because in many cases the gross income amount fluctuates. Gross income information is required by statute (section 767.265 (3h) Wis. Stats.).

Payroll frequency can change if bonuses and commissions are paid. KIDS, the child support computer system, utilizes gross income and payroll frequency with each transaction for proper distribution of funds, but does not make use of the previously provided information on future payments. Checks and list/coupons are electronically scanned. Each day, the WI SCTF receives 18,000 payments totaling an average of \$3 million. To calculate the payment correctly, the payroll frequency is required.

6. More Information

For more information about your list/coupon, please call the WI SCTF, weekdays 7:30 am – 6:00 pm, at:

877-209-5211 (toll free) or 414-615-2581 (metro Milwaukee)

- For information about electronic funds transfer, please call the WI SCTF at 414-615-2422
- For questions about calculating the amount to withhold, contact the county/tribal child support agency (listed on pages 16 20).
- Information is also available at www.dwd.state.wi.us/bcs/employer.htm.

V Medical Insurance

Under current law, every new child support order must include a provision for medical support. Medical support coverage could be provided in one of several ways:

1. Order to Include the Children in the Insurance Program

The order could require the paying parent to include the children in the insurance program provided by the parent's employer. In this case, the employer will be notified to enroll the employee in the company's family coverage plan and deduct the premium from the employee's income. If an application is needed, the employer must accept an application from either parent, DWD, or the child support agency. The employer is required to notify the child support agency when coverage of the child (ren) under the health plan is in effect, and upon request, provide copies of necessary program or policy identification to the other parent.

The National Medical Support Notice serves as notice that the employee identified in the Notice is obligated by a court or administrative child support order to provide health care coverage for the child(ren) identified in the Notice. The National Medical Support Notice replaces any Medical Support Notice that the Issuing Agency has previously served on you with respect to the employee and the child(ren) listed in the Notice.

If the employee is eligible, family coverage for the child must begin immediately, without regard to enrollment period or waiting period restrictions. The employer may not discontinue coverage for a child unless:

- Written evidence is sent that the child has comparable coverage from another source or that the court order is no longer in effect.
- The employer eliminates family health coverage for all of its employees.
- Similarly situated children are no longer eligible for coverage under the terms of the plan. However, the continuation coverage provisions of the Employees Retirement Income Security Act (ERISA) may entitle the child(ren) to continuation coverage under the plan.

Note to self-insured employers: under changes in the 1993 omnibus budget reconciliation act, self-insured employers subject to the federal ERISA must follow any Qualified Medical Child Support Order (QMCSO) sent to them. The company may elect to accept a conventional medical support order instead.

2. Order to Pay the Premium

The order could require the parent to pay the premium for a medical insurance plan provided by someone other than the parent's employer.

In this case, the employer will be sent a notice to withhold the premium amount from the employee's income and send the premium payment to the appropriate insurer, provider, or designated agency.

3. Order to Pay Additional Amount

The order could provide that the parent (the employee) pay an additional amount of support to cover all or a share of the premiums charged to the other parent.

In this case, the support ordered to cover the premium would be included in the employee's overall child support obligation to be withheld from his or her income.

4. Fees

You may not charge a fee for sending an insurance premium payment to the appropriate health care provider, but you may charge a fee for insurance premium payments you send to the Wisconsin Support Collections Trust Fund. These cases are unusual. The amount you charge should be the actual cost, but cannot be more than \$3.

5. Withholding Limits for Medical Support

The total amount withheld for both cash and medical support cannot exceed the CCPA limit as listed on the employee's income withholding notice/order. (See page 8 for detailed information on CCPA limits.)

If under the CCPA limits, the employee's disposable income is insufficient for both cash and medical support contributions, the employer must withhold amounts for purposes of cash support and medical support contributions in accordance with the law, if any, of the state of the employee's principal place of employment requiring prioritization between cash and medical support. (Wisconsin has no applicable law for prioritization of withholding.)

In most cases, the National Medical Support Notice will limit the amount allowed for health insurance premiums to "reasonable cost." Reasonable cost is generally interpreted to mean that the employee's share of the monthly family coverage premium does not exceed 5% of the employee's gross monthly income.

VI Income Withholding Notices from Other States

1. Overview

When you receive an income withholding order/notice from another state, and the employee's principal state of employment is Wisconsin, you should comply with Wisconsin laws for determining the following:

- The employer's fee for processing an income withholding order/notice
- The maximum amount permitted to be withheld from the employee's income
- The time frames within which the employer must implement the support order and forward child support payments to the issuing state
- The priorities for withholding and allocating income withheld if an employee has multiple support withholding notices

A Wisconsin employer who complies with an income withholding order/notice issued by another state in accordance with the Uniform Interstate Family Support Act (UIFSA) cannot be held liable for withholding child support from an employee's income.

A Wisconsin employer who willfully fails to comply with an income withholding order/notice issued by another state is subject to the same penalties that may be imposed for noncompliance with an order/notice issued by a Wisconsin tribunal.

If an employee contests a direct income withholding order/notice issued by another state, the employee must provide a notice of contest to the employer who received the income withholding order/notice.

The federal Office of Child Support Enforcement has developed a standard order/notice of income withholding to facilitate uniform processing of interstate income withholding.

2. Mailing Your Payments to Other States

Please check the income withholding notice that you received for the address.

3. CCPA and Orders/Notices from Other States

Wisconsin employers must comply with an income withholding order/notice issued by another state in accordance with the Uniform Interstate Family Support Act (UIFSA).

If you have an employee with income withholding orders/notices from two different states, but the CCPA limits prevent you from withholding the total amount due, you will need to prorate the amounts sent to the two states. See the interstate examples C-1 and C-2 on page 25.

VII Other Employer Responsibilities

1. Termination Notification

You must notify the agency designated to receive support payments within ten (10) days after an employee terminates employment. The employer must provide the agency with the employee's last known home address and the name and address of the new employer, if known.

2. Employer Liability

As an employer, you are required to forward child support money withheld from income to the designated collection location or agency within five (5) days of the withholding. You will have one (1) week from the receipt of the initial income withholding notice to begin withholding from employee wages.

Employers can be held liable if they do not comply with income withholding notices. An employer who fails to withhold income after receiving a withholding notice or who fails to forward the withheld money may be liable for contempt of court and a financial penalty. Courts may also impose a civil forfeiture on an employer who does not withhold money or who does not send the money to the specified location within five (5) days. Courts may hold an employer responsible for the amounts of support they fail to withhold.

Employers can also be held liable for failing to report New Hire information. The law provides for a penalty of up to \$25 for each employee the employer fails to report. Furthermore, the employer can be held liable for a fine of up to \$500 for failing to report or reporting false information because of a conspiracy with an employee. Employers will be notified of any potential penalties and will have an opportunity to contest their application.

3. Discrimination Prohibited

An employer may be subject to a fine of up to \$500 for discharging an employee from employment, refusing to employ, or taking disciplinary action against any employee because of income withholding for child support. The employer may also be required to make full restitution to the aggrieved person, including reinstatement and back pay.

4. Providing Employee Information

When trying to locate child support payers, child support agencies may contact employers and request information about their employees. Information typically requested includes employment dates, wages, home and work addresses, and health insurance coverage. You are required to provide all information requested by child support staff from Wisconsin within seven (7) days of the request. You may ask that requests for information be made by letter. If you have concerns about the information being requested, contact the child support agency or the state Bureau of Child Support.

VIII Local Child Support Agencies

Adams County Child Support Agency

608-339-4228

Courthouse, Rm. C020

402 Main St.

PO Box 528

Friendship 53934-0528

Ashland County Child Support Agency

715-682-7020

Courthouse, Rm. 100

201 W. Main St.

Ashland 54806

Barron County Child Support Agency

715-537-6390

Courthouse, Rm. 300

330 E. LaSalle Ave.

Barron 54812

Bayfield County Child Support Agency

715-373-6106

117 E. 5th St.

PO Box 187

Washburn 54891

Brown County Child Support Agency

920-448-4090

Northern Building, Rm. 450

305 E. Walnut St.

PO Box 23600

Green Bay 54305-3600

Buffalo County Child Support Agency

608-685-4412

407 S. 2nd St.

PO Box 517

Alma 54610-0517

Burnett County Child Support Agency

715-349-2555

Government Center

7410 County Rd. K, #118

Siren 54872-9043

Calumet County Child Support Agency

920-849-1454

Courthouse

206 Court St.

Chilton 53014

Chippewa County Child Support Agency

715-726-7750

Courthouse, Rm. 225

711 N. Bridge St.

Chippewa Falls 54729

Clark County Child Support Agency

715-743-5213

Courthouse, Rm. 504

517 Court St.

Neillsville 54456-1912

Columbia County Child Support Agency

608-742-9610

400 Dewitt St.

PO Box 256

Portage 53901

Crawford County Child Support Agency

608-326-0218

Courthouse

220 N. Beaumont Rd.

Prairie du Chien 53821

Dane County Child Support Agency

608-266-4031

City-County Bldg., Rm. 106

210 Martin Luther King, Jr. Blvd.

Madison 53703-3342

Dodge County Child Support Agency

920-386-3640

127 E. Oak St.

Juneau 53039

Door County Child Support Agency

920-746-2231

Courthouse

421 Nebraska St.

PO Box 670

Sturgeon Bay 54235

Douglas County Child Support Agency

715-395-1327 or 715-395-1420

Courthouse, Rm. 202 1313 Belknap St. Superior 54880

Dunn County Child Support Agency

715-232-1671 Judicial Center 615 Stokke Pky, Ste. 1600 Menomonie 54751-4912

Eau Claire County Child Support Agency

715-839-4770

Courthouse, Ste. 1230

721 Oxford Ave.

Eau Claire 54703-5481

Florence County Child Support Agency

715-528-3369 Courthouse 501 Lake Ave. PO Box 410 Florence 54121

Fond du Lac County Child Support Agency

920-929-3057 Government Center 160 S. Macy St. Fond du Lac 54935

Forest County Child Support Agency

715-478-2157 Courthouse 200 E. Madison St. Crandon 54520

Forest County Potawatomi Tribal Child Support

Agency

800-960-5479

8000 Potawatomi Trl.

PO Box 340 Crandon 54520 **Grant County Child Support Agency**

608-723-4823 Courthouse 130 W. Maple St. Lancaster 53813

Green County Child Support Agency

608-328-9460 1016 16th Ave. Monroe 53566

Green Lake County Child Support Agency

920-294-4048 Courthouse 492 Hill St. PO Box 3188

Green Lake 54941-3188

Iowa County Child Support Agency

608-935-0390 Courthouse, Ste. 203 222 N. Iowa St. Dodgeville 53533

Iron County Child Support Agency

715-561-4485 Courthouse, Ste. 211 300 Taconite St. Hurley 54534

Jackson County Child Support Agency

715-284-4301 Ext. 509

420 Hwy 54 W. PO Box 457

Black River Falls 54615

Jefferson County Child Support Agency

920-674-7255 Courthouse, Rm. 219 320 S. Main St.

Jefferson 53549

Juneau County Child Support Agency

608-847-2400 220 E. La Crosse St. Mauston 53948

Local Child Support Agencies

Kenosha County Child Support Agency 262-697-4750 8600 Sheridan Rd., Ste. 301 Kenosha 53143-6505

Kewaunee County Child Support Agency 920-388-7172 Courthouse 613 Dodge St. Kewaunee 54216

La Crosse County Child Support Agency 608-785-9564 Administrative Center Rm. 2160 400 N. 4th St. La Crosse 54601-3200

Lac du Flambeau Tribal Child Support Agency 715-588-4236 623 Peace Pipe Rd. PO Box 1198 Lac du Flambeau 54538-1198

Lafayette County Child Support Agency 608-776-4843 626 Main St. PO Box 203 Darlington 53530

Langlade County Child Support Agency 715-627-6225 837 Clermont St. Antigo 54409-1948

Lincoln County Child Support Agency 715-536-9700 607 N. Sales St. PO Box 547 Merrill 54452

Manitowoc County Child Support Agency 920-683-4066 1010 S. 8th St., Rm. B-21 Manitowoc 54220-5377 Marathon County Child Support Agency 715-261-7500 400 E. Thomas St. Wausau 54403

Marinette County Child Support Agency 715-732-7440 Courthouse, Rm. C214 1926 Hall Ave. Marinette 54143-1717

Marquette County Child Support Agency 608-297-9101 77 W. Park St. PO Box 187 Montello 53949-0187

Menominee Tribal Child Support Agency 715-799-5290 W2907 Loop Rd. PO Box 520 Keshena 54135

Milwaukee County Child Support Agency 414-278-5160 Courthouse, Rm. 101 901 N. 9th St. Milwaukee 53233

Monroe County Child Support Agency 608-269-8733 112 S. Court St., Rm. 101 Sparta 54656-1765

Oconto County Child Support Agency 920-834-6862 Courthouse 301 Washington St. Oconto 54153-1699

Oneida County Child Support Agency 715-362-1550 1 Oneida Ave. PO Box 400 Rhinelander 54501 Outagamie County Child Support Agency 920-832-5058 Human Services Bldg. 401 S. Elm St.

Appleton 54911

Ozaukee County Child Support Agency

262-284-8400 Justice Center 1201 S. Spring St. PO Box 994

Port Washington 53074-0994

Pepin County Child Support Agency 715-672-4231 740 7th Ave. W. PO Box 39 Durand 54736

Pierce County Child Support Agency 715-273-6764 388 W. Main St. PO Box 670 Ellsworth 54011

Polk County Child Support Agency 715-485-9297 Ext. 297 Justice Center, Ste. 100 1005 W. Main St. Balsam Lake 54810

Portage County Child Support Agency 715-346-1588 Courthouse 1516 Church St. Stevens Point 54481

Price County Child Support Agency 715-339-3094 Courthouse 126 Cherry St. Phillips 54555

Racine County Child Support Agency 262-636-3268 818 6th St., Ste. 2 Racine, WI 53403 Richland County Child Support Agency 608-647-8663 Courthouse, 2nd FI. 181 W. Seminary St. PO Box 541 Richland Center 53581

Rock County Child Support Agency 608-757-5700 Courthouse 51 S. Main St. Janesville 53545

Rusk County Child Support Agency 715-532-2299 Courthouse, Ste. L337 311 Miner Ave. E. Ladysmith 54848

St. Croix County Child Support Agency 715-386-4691 Government Center 1101 Carmichael Rd. Hudson 54016-7710

Sauk County Child Support Agency 608-355-3238
Courthouse, 2nd Fl. 515 Oak St.
Baraboo 53913

Sawyer County Child Support Agency 715-634-3173 PO Box 1049 Hayward 54843

Shawano County Child Support Agency 715-526-2190 Courthouse, Rm. 111 311 N. Main St. Shawano 54166

Sheboygan County Child Support Agency 920-459-3041 Courthouse Annex 615 N. 6th St. Sheboygan 53081

Local Child Support Agencies

Taylor County Child Support Agency 715-748-1493 Courthouse, Rm. G200 224 S. 2nd St. Medford 54451

Trempealeau County Child Support Agency 715-538-2311 Ext. 312 36245 Main St. PO Box 67 Whitehall 54773-0067

Vernon County Child Support Agency 608-637-5335 Courthouse Annex, Ste. 300 400 Courthouse Square Viroqua 54665

Vilas County Child Support Agency 715-479-3705 330 Court St. Eagle River 54521

Walworth County Child Support Agency 262-741-7100 Judicial Center 1800 County Rd NN PO Box 1001 Elkhorn 53121

Washburn County Child Support Agency 715-468-4630 Courthouse 10 4th Ave. PO Box 363 Shell Lake 54871 Washington County Child Support Agency 262-335-4377 Courthouse, Rm. 1103 432 E. Washington St. PO Box 1986 West Bend 53095-7986

Waukesha County Child Support Agency 262-548-7420 Rm. 348 1320 Pewaukee Rd. Waukesha 53188

Waupaca County Child Support Agency 715-258-6448 811 Harding St. Waupaca 54981-2081

Waushara County Child Support Agency 920-787-0400 209 S. St. Marie St. PO Box 238 Wautoma 54982

Winnebago County Child Support Agency 920-236-4780 Rm. 140 415 Jackson St. PO Box 2808 Oshkosh 54903

Wood County Child Support Agency 715-421-8430 400 Market St. PO Box 8095 Wisconsin Rapids 54494

IX Statutes

Combining payments – s.767.265(7), Wis. Stats.

Discrimination – s.767.265(6)(c), Wis. Stats.; s.973.20, Wis. Stats.

Employers' costs and charges – s.767.265(3h), Wis. Stats.

Employer liability for income withholding – chapters 767, 778, and 785, Wis. Stats.

Faxing income withholding notices – s.767.265(2r), Wis. Stats.

Forwarding withholdings – s.767.265(3h), Wis. Stats.

Gross income reporting – s.767.265(3h), Wis. Stats.

Income definitions – administrative rule DWD 40.02(13); s.767.265(1), Wis. Stats.

Interstate income withholding – s.769.501, 769.504, 769.505, Wis. Stats.

Medical insurance – s.767.265(3h), Wis. Stats.; s.767.25(4m)(c) and (d), Wis. Stats.; s.767.51(3m)(c) and (d), Wis. Stats.; federal omnibus budget reconciliation act of 1993; federal employee retirement income security act.

New Hire Reporting – s.103.05 Wis. Stats.

Priority (legal process against same income) – s.767.265(4), Wis. Stats.

Providing information – s.49.22 (2m), Wis. Stats.

Termination notification – s.767.265(6)(b), Wis. Stats.

Withholding amounts – s.767.265(1), Wis. Stats.

Withholding limits – 45 CFR § 303.100(a)(3); 15 u.s.c.1673(b); s.767.265(2r), Wis. Stats.

Withholding R&D - s.767.265(2m), Wis. Stats.

X Child Support Publications

The following publications are available to you and your employees from your child support agency or from the Internet www.dwd.state.wi.us/bcs/pubs/pubs.htm.

Employers' Guide - How to compute income withholding

Employers' Guide - How to use child support employer withholding list/coupons

Employer Check List for Child Support Income Withholding

Child Support - What the paying parent needs to know

Guidelines for Setting Child Support Payment Amounts

Legal Fatherhood (Paternity): What mothers should know

Legal Fatherhood (Paternity): What fathers should know

Review and Adjustment (Changing a Child Support Order)

Tax Intercept Program

What Happens if I Don't Pay Child Support?

Wisconsin Child Support Program

The publications for parents are also available in Spanish and Hmong.

XI Income Withholding Calculations

A. Income Withholding Calculations for Percentage Orders

Percentage Order Example A-1

Combination of a percentage order with an additional fixed-dollar amount

Scenario:

- Income withholding order/notice: "17% of gross income, plus \$10 per week"
- Gross income for the bi-weekly pay period is \$500

Calculation:

- \$500 x 17% = \$85 • \$10 x 2 weeks = +\$20
- Income withholding is \$105

Percentage Order Example A-2

Combination of a percentage order with a fixed-dollar amount minimum

Scenario:

- Income withholding order/notice: "17% of gross income or \$50 per week, whichever is greater"
- Gross income for the bi-weekly pay period is \$500

Calculation:

- Percentage of gross income amount is \$500 x 17% = \$85
- Fixed sum amount is \$50 per week x 2 weeks = \$100
- Compare the two amounts (\$85 vs. \$100)
- Withhold the greater amount (\$100)

Percentage Order Example A-3

Combination of a percentage order with a fixed-dollar amount maximum

Scenario:

- Income withholding order/notice: "17% of gross income or \$50 per week, whichever is less"
- Gross income for the bi-weekly pay period is \$500

Calculation:

- Percentage of gross income amount is \$500 x 17% = \$85
- Fixed sum amount is \$50 per week x 2 weeks = \$100
- Compare the two amounts (\$85 vs. \$100)
- Withhold the lesser amount (\$85)

B. Income Withholding Calculations for R&D Fees within CCPA Limits

R&D Fee Example B-1

Calculating withholding amounts within CCPA limits for a fixed-dollar amount order and a withholding for R&D Fees

Scenario:

- Income withholding order/notice: \$100 per bi-weekly pay period
- Employee's CCPA limit noted on the income withholding order/notice is 60% of disposable income
- R&D withholding: \$35
- Total amount: \$135 for the bi-weekly paycheck
- Gross income for the bi-weekly pay period is \$250
- Disposable income is \$205

Calculation

- Employee's CCPA limit is 60% of disposable income: 60% x \$205 = \$123
- Compare withholdings to CCPA limits:

Income withholding order/notice: \$100 (below the CCPA limit)

R&D withholding: + \$35

\$135 (above the CCPA limit)

Prorate R&D Fee withholding

CCPA limit \$123 Income withholding order/notice: -\$100 R&D withholding \$23

• Withhold \$23 for the R&D Fee

R&D Fee Example B-2

Calculating withholding amounts within CCPA limits for a percentage order, a fixed-dollar amount order and an R&D withholding

Scenario:

- Income withholding order/notice 1: 31% per bi-weekly pay period
- Income withholding order/notice 2: \$150 per bi-weekly pay period
- Employee's CCPA limit noted on the income withholding order/notice is 55% of disposable income
- R&D withholding: \$70
- Gross income per bi-weekly pay period is \$500
- Disposable income is \$450

Calculation

- Total amount due per income withholding notices: (31% x \$500 = \$155) \$155 + \$150 = \$305 per biweekly paycheck (does notinclude \$70 R&D withholding)
- Employee's CCPA limit is 55% of disposable income: 55% x \$450 = \$247.50
- Income withholding notices 1 and 2 = \$305 (above the CCPA limit)
- Withhold nothing for the R&D withholding

C. Income Withholding Calculations within CCPA Limits for Multi-State Orders

Multi-State Orders Example C-1

Calculating withholding amounts for two states within CCPA limits when both notices/orders are for fixed-dollar amounts.

Scenario:

- Wisconsin notice/order is for \$200 per month
- Minnesota notice/order is for \$350 per month
- Employee's gross income is \$900/month
- Employee's CCPA limit noted on the order/notice is 55% of disposable income
- Disposable income is \$750/month

Calculation:

- Total amount due per notices: \$550 (\$200 + \$350)
- Employee's CCPA limit is 55% of disposable income: 55% x \$750 = \$412.50
- Wisconsin notice is 36% of total (\$200 ÷ \$550)
- Minnesota notice is 64% of total (\$350 ÷ \$550)
- Prorated amount for Wisconsin notice 36% of \$412.50 = \$148.50
- Prorated amount for Minnesota notice 64% of \$412.50 = \$264
- Withhold \$148.50 and remit to Wisconsin and
- Withhold \$264 and remit to Minnesota

Multi-State Orders Example C-2

Calculating withholding amounts for two states within CCPA limits when one order is a percentage order and one order is a fixed-dollar amount.

Scenario:

- Wisconsin income withholding order/notice: 31% of gross income
- Illinois income withholding order/notice is \$150 per bi-weekly pay period
- Gross income for the bi-weekly pay period is \$500
- Employee's CCPA limit noted on the withholding order/notice is 55% of disposable income
- Disposable income is \$450 per bi-weekly pay period

Calculation:

- Employee's CCPA limit is 55% of disposable income: 55% x \$450 = \$247.50
- Total amount due per notices: (31% x \$500 = \$155)
 \$155 + \$150 = \$305
- Wisconsin notice is 51% of total (\$155 ÷ \$305)
- Illinois notice is 49% of total (\$150 ÷ \$305)
- Prorated amount for Wisconsin notice: 51% of \$247.50 = \$126.23
- Prorated amount for Illinois notice: 49% of \$247.50 = \$121.27
- Withhold \$126.23 and remit to Wisconsin and
- Withhold \$121.27 and remit to Illinois

Who can I call for more information?				

Resources for employer information

- Withholding list/coupon, contact the Wisconsin Support Collections Trust Fund (WI SCTF) 877-209-5211 (toll free) or 414-615-2581 (metro Milwaukee)
 Weekdays 7:30 am 6:00 pm (CST)
- Electronic Funds Transfer, contact WI SCTF 414-615-2422
- Calculating the amount to withhold, contact the county/tribal child support agency (listed on pages 16 - 20) that issued the income withholding notice/order.
- New Hire Reporting, contact New Hire 888-300-4473, weekdays 8:00 am - 4:00 pm (CST) questionswi@newhire-usa.com www.dwd.state.wi.us/uinh
- Wisconsin Child Support Program requirements childsupport.wisconsin.gov/employer.htm
- R&D fees, contact the R&D Line 414-615-2585

DWD is an equal opportunity employer and service provider. If you have a disability and need to access this information in an alternate format, or need it translated to another language, please contact 608-266-9909 or 800-947-3529 TTY (WTRS) (toll free).